

REMARKS

This Amendment further addresses the issues outstanding from the final Office Action dated March 21, 2007 in view of the Advisory Action dated June 18, 2007. Applicants respectfully request favorable reconsideration of this application, as amended.

Claims 1-18 are pending. By this Amendment, Claims 1, 6 and 10 have been amended to more particularly recite the subject matter of Applicants' invention as discussed in detail below.

In the outstanding Office Action, Claim 1 was apparently rejected under 35 U.S.C. § 103 over Takashi in combination with Kinoshita, and Claims 2-18 were rejected under 35 U.S.C. § 103 over Takashi and Kinoshita in further combination with Moyer.

Without acceding to the rejections, Claims 1, 6 and 10 have been amended to more particularly recite that the semiconductor layer is provided over a layer of electrically insulating material. Takashi's "N-type embedding layer 2," which was relied upon in the outstanding Office Action, cannot properly be equated with Applicants' layer of electrically insulating material as recited in Claims 1, 6 and 10. As is apparent, Takashi's layer 2 is a layer of

semiconductor material, not a layer of electrically insulating material.

Other deficiencies of the applied references remain as stated in Applicants' Response of May 21, 2007.

Therefore, Applicants respectfully submit that Claims 1, 6 and 10, as well as their respective dependents, distinguish patentably over the combination of Takashi, Kinoshita and Moyer, for at least the reasons presented above.

A Notice of Allowance is respectfully requested.

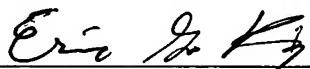
The Commissioner is hereby authorized to charge to Deposit Account No. 50-1165 (XA-10036) any fees under 37 C.F.R. §§ 1.16 and 1.17 that may be required by this paper and to credit any overpayment to that Account. If any extension of time is required in connection with the filing of this paper and has not been separately requested, such extension is hereby requested.

MWS:EGK

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